

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Salem Airport Authority

Unit Code: 058/010/03

County: MARION

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$122,103

Equalized Assessed Valuation:

\$77,729,036

Population:

9,985

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$2,500

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$113,709 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$11 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$144,230 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$112,734 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$14 | \$667 | \$6 |
| Per Capita Expenditures: | \$11 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$31,496 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 128.80% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$145,205 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$15 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$151,437 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$94,500 | \$9,428,778 | \$ |
| Per Capita Debt: | \$9 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.12% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Salina-Essex Multi Township Tax Assessment District**

Unit Code: **046/020/24** County: **KANKAKEE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,390**

Equalized Assessed Valuation: **\$45,697,546**

Population: **2,160**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$11,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$18,882 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$9 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$17,441 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$17,214 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$8 | \$667 | \$6 |
| Per Capita Expenditures: | \$8 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$227 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 111.01% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$19,109 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$9 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$19,109 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Saline Co Soil And Water Conservation District**

Unit Code: **082/010/17** County: **SALINE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$261,830**

Equalized Assessed Valuation: **\$170,907,903**

Population: **26,551**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$60,464**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$163,100 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$6 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$261,830 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$156,651 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$10 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$105,179 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 171.26% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$268,279 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$10 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$261,830 | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Saline Valley River Conservancy District**

Unit Code: **082/010/14** County: **SALINE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$7,840,809**

Equalized Assessed Valuation: **\$251,495,538**

Population: **25,000**

Employees:

Full Time: **20**

Part Time:

Salaries Paid: **\$647,092**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$518,579 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$21 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$265,355 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$242,733 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$11 | \$667 | \$6 |
| Per Capita Expenditures: | \$10 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$22,622 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 222.96% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$541,201 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$22 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$195,433 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$16,660,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$666 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$8,281,554 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$331 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$3,242,020 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$3,796,125 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$130 | \$38,776 | \$ |
| Per Capita Expenditures: | \$152 | \$38,989 | \$ |
| Operating Income (loss): | -\$554,105 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 203.56% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$7,727,449 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$309 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Salt Creek Sanitary District

Unit Code: 022/070/16 County: DUPAGE

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,101,330

Equalized Assessed Valuation: \$568,118,797

Population: 22,517

Employees:

Full Time: 11

Part Time:

Salaries Paid: \$479,167

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$7,810,558 | \$9,428,778 | \$ |
| Per Capita Debt: | \$347 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$7,189,371 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$319 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$2,194,091 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$2,340,664 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$97 | \$38,776 | \$ |
| Per Capita Expenditures: | \$104 | \$38,989 | \$ |
| Operating Income (loss): | -\$146,573 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 305.84% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$7,158,609 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$318 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **San Jose Sanitary District**

Unit Code: **060/010/16**

County: **Mason**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$15,495

Equalized Assessed Valuation:

\$4,136,130

Population:

695

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$21,708 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$31 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$6,398 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$12,288 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$9 | \$667 | \$6 |
| Per Capita Expenditures: | \$18 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$5,890 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 128.73% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$15,818 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$23 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$15,818 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sangamon Co Soil And Water Conservation District

Unit Code: 083/010/17 County: SANGAMON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$507,360

Equalized Assessed Valuation: \$3,128,741,650

Population: 194,122

Employees:

Full Time: 5

Part Time: 1

Salaries Paid: \$178,904

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$471,465 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$2 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$639,798 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$561,784 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$3 | \$667 | \$6 |
| Per Capita Expenditures: | \$3 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$78,014 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 97.81% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$549,479 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$3 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$52,760 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$470,646 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sangamon Valley Public Water Service District

Unit Code: 083/010/19 County: SANGAMON

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,010,126

Equalized Assessed Valuation: \$

Population: 4,300

Employees:

Full Time: 5

Part Time: 3

Salaries Paid: \$213,686

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$2,101,832 | \$9,428,778 | \$ |
| Per Capita Debt: | \$489 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$4,705,529 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,094 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$799,994 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$1,010,126 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$186 | \$38,776 | \$ |
| Per Capita Expenditures: | \$235 | \$38,989 | \$ |
| Operating Income (loss): | -\$210,132 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 445.96% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$4,504,728 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$1,048 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sangamon Valley-Virginia Multi
Township Tax Assessment District

Unit Code: 009/040/24 County: CASS

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: \$11,655

Equalized Assessed Valuation: \$21,510,463

Population: 2,423

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$9,478

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$21,763 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$9 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$7,102 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$10,857 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$3 | \$667 | \$6 |
| Per Capita Expenditures: | \$4 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$3,755 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 165.87% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$18,008 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$7 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|----------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$18,008 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Santa Fe-Lake #4 Multi Township
Tax Assessment District**

Unit Code: **014/010/24** County: **CLINTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,690**

Equalized Assessed Valuation: **\$26,531,093**

Population: **2,123**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$6,789**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$15,500 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$7 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$11,112 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$13,291 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$5 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$2,179 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 100.23% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$13,321 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$6 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Saunemin, Pleasant Ridge, Union,
Charlotte Multi Township Tax**

Unit Code: **053/060/24** County: **LIVINGSTON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$20,600**

Equalized Assessed Valuation: **\$27,322,525**

Population: **1,437**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$10,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$11,504 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$8 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$13,277 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$11,667 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$9 | \$667 | \$6 |
| Per Capita Expenditures: | \$8 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,610 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 112.40% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$13,114 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$9 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$11,504 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Schuyler Hospital District

Unit Code: 084/010/08

County: SCHUYLER

Fiscal Year End:

2/28/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$19,132,522

Equalized Assessed Valuation:

\$75,298,550

Population:

7,189

Employees:

Full Time:

149

Part Time:

28

Salaries Paid:

\$5,856,561

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$8,365,990 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$1,164 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$16,211,007 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$14,420,125 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$2,255 | \$351 | \$41 |
| Per Capita Expenditures: | \$2,006 | \$327 | \$35 |
| Revenues over (under) Expenditures: | \$1,790,882 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 70.44% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$10,156,872 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$1,413 | \$235 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$124,893 | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$7,540,071 | \$2,377,666 | \$1,697,705 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|--------------------|
| Outstanding Debt for FY 08: | \$1,709,468 | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$238 | \$154 | \$18 |
| General Obligation Debt over EAV: | 2.27% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Schuyler #1 Multi Township Tax Assessment District**

Unit Code: **084/010/24** County: **SCHUYLER**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,609**

Equalized Assessed Valuation: **\$19,766,597**

Population: **1,341**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$6,935**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$19,025 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$14 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$11,086 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$10,111 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$8 | \$667 | \$6 |
| Per Capita Expenditures: | \$8 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$975 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 197.80% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$20,000 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$15 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Schuyler #2 Multi Township Tax Assessment District**

Unit Code: **084/020/24** County: **SCHUYLER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,466**

Equalized Assessed Valuation: **\$19,270,320**

Population: **1,662**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$5,250**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$10,044 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$6 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$6,836 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$6,196 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$4 | \$667 | \$6 |
| Per Capita Expenditures: | \$4 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$640 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 172.43% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$10,684 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$6 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Schuyler Co Soil And Water Conservation District**

Unit Code: **084/010/17** County: **SCHUYLER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$252,708**

Equalized Assessed Valuation: **\$74,377,960**

Population: **7,500**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$81,005**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$64,906 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$9 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$266,409 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$222,783 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$36 | \$667 | \$6 |
| Per Capita Expenditures: | \$30 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$43,626 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 335.28% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$746,939 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$100 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$32,730 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$714,209 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #1 Road District**

Unit Code: **085/010/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$107,600

Equalized Assessed Valuation:

\$3,407,234

Population:

340

Employees:

Full Time:

2

Part Time:

Salaries Paid:

\$21,123

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$71,320 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$210 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$74,637 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$61,351 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$220 | \$667 | \$6 |
| Per Capita Expenditures: | \$180 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$13,286 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 137.90% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$84,606 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$249 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$123,421 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #2 Road District**

Unit Code: **085/020/15** County: **SCOTT**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$67,700**

Equalized Assessed Valuation: **\$3,605,049**

Population: **370**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$21,683**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$28,533 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$77 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$64,956 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$52,129 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$176 | \$667 | \$6 |
| Per Capita Expenditures: | \$141 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$12,827 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 79.34% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$41,360 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$112 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$62,360 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #3 Road District**

Unit Code: **085/030/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$80,850

Equalized Assessed Valuation:

\$2,215,393

Population:

280

Employees:

Full Time:

2

Part Time:

Salaries Paid:

\$9,682

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$96,079 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$343 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$35,659 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$47,309 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$127 | \$667 | \$6 |
| Per Capita Expenditures: | \$169 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$11,650 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 178.46% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$84,429 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$302 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$100,120 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #4 Road District**

Unit Code: **085/040/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$148,300

Equalized Assessed Valuation:

\$5,577,702

Population:

425

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$14,519

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$147,123 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$346 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$78,075 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$66,558 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$184 | \$667 | \$6 |
| Per Capita Expenditures: | \$157 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$11,517 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 238.35% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$158,640 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$373 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$198,002 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$8,010 | \$9,428,778 | \$ |
| Per Capita Debt: | \$19 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #5 Road District**

Unit Code: **085/050/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$105,250

Equalized Assessed Valuation:

\$3,872,136

Population:

350

Employees:

Full Time:

2

Part Time:

2

Salaries Paid:

\$18,405

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$63,469 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$181 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$66,033 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$60,566 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$189 | \$667 | \$6 |
| Per Capita Expenditures: | \$173 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$5,467 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 113.82% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$68,936 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$197 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$92,418 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #6 Road District**

Unit Code: **085/060/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$96,425

Equalized Assessed Valuation:

\$3,589,441

Population:

220

Employees:

Full Time:

2

Part Time:

4

Salaries Paid:

\$11,785

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$88,377 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$402 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$38,924 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$37,950 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$177 | \$667 | \$6 |
| Per Capita Expenditures: | \$173 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$974 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 235.44% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$89,351 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$406 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|------------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$127,263 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott #7 Road District**

Unit Code: **085/070/15**

County: **SCOTT**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$127,425

Equalized Assessed Valuation:

\$7,857,055

Population:

365

Employees:

Full Time:

2

Part Time:

1

Salaries Paid:

\$15,261

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$129,378 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$354 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$58,187 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$118,830 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$159 | \$667 | \$6 |
| Per Capita Expenditures: | \$326 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$60,643 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 57.84% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$68,735 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$188 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$113,732 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott Co Soil And Water Conservation District**

Unit Code: **085/010/17** County: **SCOTT**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$114,410**

Equalized Assessed Valuation: **\$62,691,341**

Population: **5,537**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$63,894**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$54,632 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$10 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$134,001 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$100,125 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$24 | \$667 | \$6 |
| Per Capita Expenditures: | \$18 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$33,876 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 88.40% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$88,508 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$16 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|-----------------|-----------|
| Total Reserved Funds: | \$24,637 | \$15,912 | \$ |
| Total Unreserved Funds: | \$63,871 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Scott-White Rock Multi Township
Tax Assessment District**

Unit Code: **071/070/24** County: **OGLE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$28,355**

Equalized Assessed Valuation: **\$69,654,618**

Population: **2,500**

Employees:

Full Time: **1**

Part Time: **4**

Salaries Paid: **\$12,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$20,426 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$18,548 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$8 | \$667 | \$6 |
| Per Capita Expenditures: | \$7 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,878 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 10.13% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$1,878 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$1 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Selby-Leepertown #10 Multi
Township Tax Assessment District**

Unit Code: **006/050/24** County: **BUREAU**

Fiscal Year End: **3/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,450**

Equalized Assessed Valuation: **\$21,897,805**

Population: **4,100**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$5,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$12,567 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$3 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$6,787 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$6,527 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$2 | \$667 | \$6 |
| Per Capita Expenditures: | \$2 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$260 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 196.52% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$12,827 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$3 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$12,826 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Seward Sanitary District

Unit Code: 101/040/16

County: WINNEBAGO

Fiscal Year End:

5/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$48,873

Equalized Assessed Valuation:

\$4,264,327

Population:

300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$567,872 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$1,893 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$58,310 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$48,873 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$194 | \$667 | \$6 |
| Per Capita Expenditures: | \$163 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$9,437 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 1181.24% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$577,309 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$1,924 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$83,715 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$78,631 | \$9,428,778 | \$ |
| Per Capita Debt: | \$262 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Seymour Water Service District

Unit Code: 010/300/19 County: CHAMPAIGN

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$84,746

Equalized Assessed Valuation: \$

Population: 500

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$3,545

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$223,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$446 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$72,095 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$144 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$76,819 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$70,463 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$154 | \$38,776 | \$ |
| Per Capita Expenditures: | \$141 | \$38,989 | \$ |
| Operating Income (loss): | \$6,356 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 111.34% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$78,451 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$157 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Shannon Cemetery District

Unit Code: 008/010/04 County: CARROLL

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$24,000

Equalized Assessed Valuation: \$15,059,592

Population: 793

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$5,058

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$30,382 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$38 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$9,791 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$9,389 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$12 | \$667 | \$6 |
| Per Capita Expenditures: | \$12 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$402 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 327.87% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$30,784 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$39 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|----------|----------|---------|
| Total Restricted Net Assets: | \$17,000 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$13,383 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Shawnee Mass Transit District

Unit Code: 077/010/23

County: PULASKI

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,575,700

Equalized Assessed Valuation:

\$1

Population:

723

Employees:

Full Time:

32

Part Time:

3

Salaries Paid:

\$776,429

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$1 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$1 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$73,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$101 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$685,852 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$949 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$1,896,126 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$1,958,774 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$2,623 | \$38,776 | \$ |
| Per Capita Expenditures: | \$2,709 | \$38,989 | \$ |
| Operating Income (loss): | -\$62,648 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 31.82% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$623,204 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$862 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Shawnee Valley Water Service District**

Unit Code: **091/005/19** County: **Union**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$167,879**

Equalized Assessed Valuation: **\$**

Population: **900**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$20,577**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$235,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$261 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$794,363 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$883 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$188,991 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$167,879 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$210 | \$38,776 | \$ |
| Per Capita Expenditures: | \$187 | \$38,989 | \$ |
| Operating Income (loss): | \$21,112 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 485.75% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$815,475 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$906 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Shawneetown Port District**

Unit Code: **030/010/25** County: **GALLATIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$57,013**

Equalized Assessed Valuation: **\$**

Population: **1**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$6,962**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$112,609 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$112,609 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$106,913 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$57,013 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$106,913 | \$667 | \$6 |
| Per Capita Expenditures: | \$57,013 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$49,900 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 275.99% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$157,353 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$157,353 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$157,353 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Shelby Co Soil And Water Conservation District**

Unit Code: **086/010/17** County: **SHELBY**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$200,838**

Equalized Assessed Valuation: **\$**

Population: **22,681**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$55,104**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$77,345 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$3 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$255,422 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$231,891 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$11 | \$667 | \$6 |
| Per Capita Expenditures: | \$10 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$23,531 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 43.50% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$100,876 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$4 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$100,876 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sheridan Sanitary District**

Unit Code: **050/010/16**

County: **LASALLE**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$303,111

Equalized Assessed Valuation:

\$14,474,026

Population:

1,800

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$85,780

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$1 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$1 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$424,747 | \$9,428,778 | \$ |
| Per Capita Debt: | \$236 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$280,896 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$156 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$249,808 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$268,781 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$139 | \$38,776 | \$ |
| Per Capita Expenditures: | \$149 | \$38,989 | \$ |
| Operating Income (loss): | -\$18,973 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 120.42% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$323,658 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$180 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sheridan-Prairie Creek #7 Multi
Township Tax Assessment District**

Unit Code: **054/035/24** County: **LOGAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,972**

Equalized Assessed Valuation: **\$20,336,161**

Population: **1,088**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$3,856**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$8,644 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$8 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$3,646 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$6,659 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$3 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$3,013 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 84.56% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$5,631 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$5 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$5,631 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Smallwood-Fox-Willow Hill-St. Maries #3 Multi Township Tax**

Unit Code: **040/015/24** County: **JASPER**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,479**

Equalized Assessed Valuation: **\$26,165,110**

Population: **2,252**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$10,112**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$13,005 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$6 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$15,058 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$14,479 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$7 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$579 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 93.82% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$13,584 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$6 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **South Cook Mosquito Abatement District**

Unit Code: **016/040/11** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,357,900**

Equalized Assessed Valuation: **\$20,701,719,862**

Population: **1,900,000**

Employees:

Full Time: **22**

Part Time: **17**

Salaries Paid: **\$977,508**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|---------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$1,654,357 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$1 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$1,426,726 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$2,191,611 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$1 | \$351 | \$41 |
| Per Capita Expenditures: | \$1 | \$327 | \$35 |
| Revenues over (under) Expenditures: | -\$764,885 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 40.59% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$889,472 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$ | \$235 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$ | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$1,519,291 | \$2,377,666 | \$1,697,705 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$ | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.00% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Fork Sanitary District

Unit Code: 011/005/16

County: CHRISTIAN

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$160,556

Equalized Assessed Valuation:

\$

Population:

349

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$880,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$2,521 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,136,309 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,256 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$118,213 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$148,451 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$339 | \$38,776 | \$ |
| Per Capita Expenditures: | \$425 | \$38,989 | \$ |
| Operating Income (loss): | -\$30,238 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 745.07% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$1,106,071 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$3,169 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Fulton Water Service District

Unit Code: 029/010/19 County: Fulton

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$301,697

Equalized Assessed Valuation: \$

Population: 1,589

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$19,988

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$712,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$448 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$2,321,588 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,461 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$204,078 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$256,441 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$128 | \$38,776 | \$ |
| Per Capita Expenditures: | \$161 | \$38,989 | \$ |
| Operating Income (loss): | -\$52,363 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 884.89% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$2,269,225 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$1,428 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Lyons Township Sanitary District**

Unit Code: **016/180/16** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,294,411**

Equalized Assessed Valuation: **\$297,798,041**

Population: **5,818**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$190,342**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$26,369 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$5 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$274,790 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$403,726 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$47 | \$667 | \$6 |
| Per Capita Expenditures: | \$69 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$128,936 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 20.78% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$83,889 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$14 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$83,889 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$684,773 | \$9,428,778 | \$ |
| Per Capita Debt: | \$118 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.06% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$5,214,399 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$896 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$708,406 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$226,061 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$122 | \$38,776 | \$ |
| Per Capita Expenditures: | \$39 | \$38,989 | \$ |
| Operating Income (loss): | \$482,345 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 2437.52% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$5,510,288 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$947 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Otter-South Palmyra Multi Township Tax Assessment District**

Unit Code: **056/010/24** County: **MACOUPIN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,900**

Equalized Assessed Valuation: **\$12,511,559**

Population: **1,214**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$11,300**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$25,897 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$21 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$13,669 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$12,336 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$11 | \$667 | \$6 |
| Per Capita Expenditures: | \$10 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,333 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 220.74% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$27,230 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$22 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Palmyra Rural Water Service District

Unit Code: 056/020/19 County: Macoupin

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$180,000

Equalized Assessed Valuation: \$

Population: 400

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$16,801

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$820,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$2,050 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,607,536 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$4,019 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$154,047 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$168,427 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$385 | \$38,776 | \$ |
| Per Capita Expenditures: | \$421 | \$38,989 | \$ |
| Operating Income (loss): | -\$14,380 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 945.90% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$1,593,156 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$3,983 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **South Palos Township Sanitary District**

Unit Code: **016/190/16** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,893,566**

Equalized Assessed Valuation: **\$61,957,647**

Population: **1,800**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$88,789**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$95,039 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$53 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$89,868 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$50 | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$89,868 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$84,762 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$47 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$152,482 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | -\$950,000 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$950,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$528 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 1.53% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$6,114,378 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$3,397 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$640,325 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$756,001 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$356 | \$38,776 | \$ |
| Per Capita Expenditures: | \$420 | \$38,989 | \$ |
| Operating Income (loss): | -\$115,676 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 927.53% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$7,012,111 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$3,896 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Ridgewood Sanitary District

Unit Code: 099/036/16 County: WILL

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,125,880

Equalized Assessed Valuation: \$

Population: 580

Employees:

Full Time:

Part Time: 2

Salaries Paid: \$4,000

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$181,148 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$312 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$32,568 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$63,476 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$56 | \$38,776 | \$ |
| Per Capita Expenditures: | \$109 | \$38,989 | \$ |
| Operating Income (loss): | -\$30,908 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 236.69% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$150,240 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$259 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: South Stickney Sanitary District

Unit Code: 016/200/16 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,952,740

Equalized Assessed Valuation: \$567,346,429

Population: 28,900

Employees:

Full Time: 19

Part Time: 1

Salaries Paid: \$1,117,139

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|-----------|----------|
| Beginning Fund Balance for FY 08: | -\$151,848 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | -\$5 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$362,950 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$146,374 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$13 | \$667 | \$6 |
| Per Capita Expenditures: | \$5 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$216,576 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 44.22% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$64,728 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$2 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$64,728 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$300,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$10 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$5,425,788 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$188 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$4,210,485 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$4,598,265 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$146 | \$38,776 | \$ |
| Per Capita Expenditures: | \$159 | \$38,989 | \$ |
| Operating Income (loss): | -\$387,780 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 109.56% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$5,038,008 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$174 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Southeast Joliet Sanitary District

Unit Code: 099/035/16

County: Will

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$514,444

Equalized Assessed Valuation:

\$

Population:

3,000

Employees:

Full Time:

2

Part Time:

1

Salaries Paid:

\$161,681

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$428,992 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$143 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$464,283 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$514,444 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$155 | \$38,776 | \$ |
| Per Capita Expenditures: | \$171 | \$38,989 | \$ |
| Operating Income (loss): | -\$50,161 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 73.64% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$378,831 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$126 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Southeast Mc Lean County Water Authority**

Unit Code: **064/050/41** County: **MCLEAN**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,000**

Equalized Assessed Valuation: **\$205,070,093**

Population: **6,335**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$820**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$10,185 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$2 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$1,115 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$6,266 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$1 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$5,151 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 80.34% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$5,034 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$1 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Southeastern Tazewell Multi
Township Tax Assessment District**

Unit Code: **090/050/24** County: **TAZEWELL**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,000**

Equalized Assessed Valuation: **\$84,720,750**

Population: **4,439**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$6,223**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$17,276 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$4 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$19,977 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$30,411 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$5 | \$667 | \$6 |
| Per Capita Expenditures: | \$7 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$10,434 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 22.50% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$6,842 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$2 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Southern Illinois Airport Authority

Unit Code: 039/010/03 County: JACKSON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,606,400

Equalized Assessed Valuation: \$405,767,305

Population: 43,200

Employees:

Full Time: 10

Part Time: 4

Salaries Paid: \$347,811

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$400,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$9 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.10% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$21,072,075 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$488 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$1,504,983 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$1,937,014 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$35 | \$38,776 | \$ |
| Per Capita Expenditures: | \$45 | \$38,989 | \$ |
| Operating Income (loss): | -\$432,031 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1065.56% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$20,640,044 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$478 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Southlake Mosquito Abatement District**

Unit Code: **049/010/11** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$514,000**

Equalized Assessed Valuation: **\$4,746,922,446**

Population: **70,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$496,307 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$7 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$546,178 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$421,319 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$8 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$124,859 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 147.43% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$621,166 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$9 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$621,166 | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Southwest Home Equity Program

Unit Code: 016/002/26

County: Cook

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,245,500

Equalized Assessed Valuation:

\$2,559,403,481

Population:

192,000

Employees:

Full Time:

3

Part Time:

Salaries Paid:

\$147,509

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------|--------------|-------------|
| Beginning Fund Balance for FY 08: | \$11,512,675 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$60 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$1,900,603 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$736,726 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$10 | \$351 | \$41 |
| Per Capita Expenditures: | \$4 | \$327 | \$35 |
| Revenues over (under) Expenditures: | \$1,163,877 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 1720.66% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$12,676,552 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$66 | \$235 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------|-------------|-------------|
| Total Restricted Net Assets: | \$ | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$13,371,032 | \$2,377,666 | \$1,697,705 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$ | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.00% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Southwest Guaranteed Home Equity Program

Unit Code: 016/003/26 County: COOK

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$104,439

Equalized Assessed Valuation: \$265,000,000

Population: 39,126

Employees:

Full Time:

Part Time: 1

Salaries Paid: \$21,780

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$1,978,200 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$51 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$284,730 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$52,867 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$7 | \$667 | \$6 |
| Per Capita Expenditures: | \$1 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$231,863 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 4180.42% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$2,210,063 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$56 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$2,210,063 | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Southwest Regional Port District

Unit Code: 088/010/25 County: ST. CLAIR

Fiscal Year End: 3/31/2008

Accounting Method: Cash

Appropriation or Budget: \$62,000

Equalized Assessed Valuation: \$1

Population: 15,000

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$33,645

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$304,517 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$20 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$21,039 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$61,668 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$1 | \$667 | \$6 |
| Per Capita Expenditures: | \$4 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$40,629 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 427.92% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$263,888 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$18 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$263,888 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sparta Public Building Commission**

Unit Code: **079/010/33** County: **Randolph**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$42,000**

Equalized Assessed Valuation: **\$34,950,000**

Population: **4,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$45,592 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$10 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$2,866 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$2,758 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$1 | \$667 | \$6 |
| Per Capita Expenditures: | \$1 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$108 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 1657.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$45,700 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$10 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$3,718 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$45,700 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$122,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$27 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Sparta Airport Authority**

Unit Code: **079/010/03**

County: **RANDOLPH**

Fiscal Year End:

5/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,588,317

Equalized Assessed Valuation:

\$52,036,253

Population:

5,000

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|---------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$207,580 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$42 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$902,008 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$539,708 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$180 | \$351 | \$41 |
| Per Capita Expenditures: | \$108 | \$327 | \$35 |
| Revenues over (under) Expenditures: | \$362,300 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 105.59% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$569,880 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$114 | \$235 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$50,803 | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$566,090 | \$2,377,666 | \$1,697,705 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|---------------------|--------------------|
| Outstanding Debt for FY 08: | \$50,000 | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$10 | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.10% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sparta Hospital District**

Unit Code: **079/020/08**

County: **RANDOLPH**

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$56,100,002

Equalized Assessed Valuation:

\$53,842,875

Population:

7,500

Employees:

Full Time:

180

Part Time:

50

Salaries Paid:

\$10,973,071

Blended Component Units

Number Submitted = 1

Sparta Comm Hosp District

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$1 | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$6,038,700 | \$9,428,778 | \$ |
| Per Capita Debt: | \$805 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$12,784,867 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,705 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$24,672,640 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$25,158,939 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$3,290 | \$38,776 | \$ |
| Per Capita Expenditures: | \$3,355 | \$38,989 | \$ |
| Operating Income (loss): | -\$486,299 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 48.88% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$12,298,568 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$1,640 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Spoon Valley Lake Sanitary District

Unit Code: 048/060/16 County: KNOX

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$348,000

Equalized Assessed Valuation: \$62,010,439

Population: 1,300

Employees:

Full Time: 1

Part Time: 6

Salaries Paid: \$35,706

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$202,367 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$156 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$341,928 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$332,138 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$263 | \$38,776 | \$ |
| Per Capita Expenditures: | \$255 | \$38,989 | \$ |
| Operating Income (loss): | \$9,790 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 63.88% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$212,157 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$163 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Springfield Public Building Commission**

Unit Code: **083/010/33** County: **Sangamon**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,410,000**

Equalized Assessed Valuation: **\$**

Population: **200,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$1,402,139 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$7 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$7,221 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$1,409,360 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$7 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$1,402,139 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Springfield Airport Authority

Unit Code: 083/010/03

County: SANGAMON

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$10,525,656

Equalized Assessed Valuation:

\$2,357,425,760

Population:

134,839

Employees:

Full Time:

35

Part Time:

11

Salaries Paid:

\$1,952,457

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$12,367,550 | \$9,428,778 | \$ |
| Per Capita Debt: | \$92 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.05% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$49,436,127 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$367 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$7,237,052 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$9,906,586 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$54 | \$38,776 | \$ |
| Per Capita Expenditures: | \$73 | \$38,989 | \$ |
| Operating Income (loss): | -\$2,669,534 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 503.81% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$49,910,716 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$370 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Springfield Mass Transit District

Unit Code: 083/010/23

County: SANGAMON

Fiscal Year End:

6/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$9,748,292

Equalized Assessed Valuation:

\$1,930,657,842

Population:

132,000

Employees:

Full Time:

83

Part Time:

43

Salaries Paid:

\$4,193,340

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$15,450,609 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$117 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$11,170,387 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$10,908,276 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$85 | \$38,776 | \$ |
| Per Capita Expenditures: | \$83 | \$38,989 | \$ |
| Operating Income (loss): | \$262,111 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 145.44% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$15,865,332 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$120 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Springfield Metro Sanitary District

Unit Code: 083/010/16

County: SANGAMON

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$15,476,500

Equalized Assessed Valuation:

\$2,560,448,543

Population:

111,500

Employees:

Full Time:

43

Part Time:

1

Salaries Paid:

\$2,522,263

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$12,831,856 | \$9,428,778 | \$ |
| Per Capita Debt: | \$115 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.07% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$35,508,344 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$318 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$8,394,419 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$10,558,662 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$75 | \$38,776 | \$ |
| Per Capita Expenditures: | \$95 | \$38,989 | \$ |
| Operating Income (loss): | -\$2,164,243 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 324.09% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$34,219,274 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$307 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Springfield Metropolitan Exposition
and Auditorium Authority

Unit Code: 083/010/09 County: SANGAMON

Fiscal Year End: 7/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$4,378,076

Equalized Assessed Valuation: \$2,325,693,589

Population: 117,000

Employees:

Full Time: 18

Part Time: 18

Salaries Paid: \$1,007,458

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$1,373,314 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$12 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$1,631,922 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$409,411 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$14 | \$351 | \$41 |
| Per Capita Expenditures: | \$3 | \$327 | \$35 |
| Revenues over (under) Expenditures: | \$1,222,511 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 351.32% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$1,438,332 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$12 | \$235 | \$35 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$845,342 | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$837,523 | \$2,377,666 | \$1,697,705 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|--------------------|
| Outstanding Debt for FY 08: | \$3,715,000 | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$32 | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.16% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$12,203,738 | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$104 | \$27 | \$ |
| Revenue Collected During FY 08: | \$1,826,733 | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$3,218,645 | \$1,075,007 | \$ |
| Per Capita Revenue: | \$16 | \$8 | \$ |
| Per Capita Expenditures: | \$28 | \$7 | \$ |
| Operating Income (loss): | -\$1,391,912 | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 353.87% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$11,389,673 | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$97 | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: St. Clair Street Lighting District

Unit Code: 088/020/18 County: ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$133,300

Equalized Assessed Valuation: \$219,312,161

Population: 19,000

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$723,449 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$38 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$116,122 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$113,373 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$6 | \$667 | \$6 |
| Per Capita Expenditures: | \$6 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$2,749 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 640.54% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$726,198 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$38 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$726,198 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Clair Co Soil And Water Conservation District**

Unit Code: **088/010/17** County: **ST. CLAIR**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$140,352**

Equalized Assessed Valuation: **\$**

Population: **261,316**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$67,203**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$276,496 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$1 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$278,042 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$133,161 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$1 | \$667 | \$6 |
| Per Capita Expenditures: | \$1 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$144,881 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 316.44% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$421,377 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$2 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$180,308 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$241,069 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **St. Louis Regional Airport Authority**

Unit Code: **057/010/03** County: **MADISON**

Fiscal Year End: **5/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$7,574,855**

Equalized Assessed Valuation: **\$897,746,037**

Population: **100,000**

Employees:

Full Time: **11**

Part Time: **4**

Salaries Paid: **\$586,021**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|--------------------|---------------------|--------------------|
| Beginning Fund Balance for FY 08: | \$4,744,905 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$47 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$1,925,718 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$2,511,053 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$19 | \$351 | \$41 |
| Per Capita Expenditures: | \$25 | \$327 | \$35 |
| Revenues over (under) Expenditures: | -\$585,335 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 176.31% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$4,427,350 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$44 | \$235 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------|-----------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$629,504 | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$4,564,011 | \$2,377,666 | \$1,697,705 |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|---------------------|--------------------|
| Outstanding Debt for FY 08: | \$2,107,816 | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$21 | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.07% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: St. Rose Sanitary District

Unit Code: 014/070/16

County: CLINTON

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$49,000

Equalized Assessed Valuation:

\$

Population:

300

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

Beginning Fund Balance for FY 08:

\$

\$126,832

\$19,998

Per Capita Beginning Fund Balance:

\$

\$14,148

\$6

Revenue Collected During FY 08:

\$

\$82,982

\$15,058

Expenditures During FY 08:

\$

\$73,622

\$14,069

Per Capita Revenue:

\$

\$667

\$6

Per Capita Expenditures:

\$

\$352

\$5

Revenues over (under) Expenditures:

\$

\$9,359

\$603

Ratio of Fund Balance to Expenditures:

0.00%

212.95%

104.25%

Ending Fund Balance for FY 08:

\$

\$137,922

\$21,371

Per Capita Ending Fund Balance:

\$

\$14,455

\$7

Equity

Total Reserved Funds:

\$

\$15,912

\$

Total Unreserved Funds:

\$

\$24,211

\$

Net Assets

Total Restricted Net Assets:

\$

\$12,278

\$

Total Unrestricted Net Assets:

\$

\$59,322

\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$58,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$193 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$278,836 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$929 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$44,439 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$67,614 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$148 | \$38,776 | \$ |
| Per Capita Expenditures: | \$225 | \$38,989 | \$ |
| Operating Income (loss): | -\$23,175 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 378.12% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$255,661 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$852 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Rose - Wheatfield Irishtown #1
Multi Township Tax Assessment**

Unit Code: **014/020/24** County: **CLINTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$22,810**

Equalized Assessed Valuation: **\$53,521,570**

Population: **4,124**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$24,803 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$6 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$21,144 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$19,004 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$5 | \$667 | \$6 |
| Per Capita Expenditures: | \$5 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$2,140 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 141.78% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$26,943 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$7 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$24,803 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **St. Rose Public Water Service District**

Unit Code: **014/050/19** County: **Clinton**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$418,462**

Equalized Assessed Valuation: **\$**

Population: **593**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$48,797**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$78,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$132 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,167,077 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,968 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$429,166 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$354,507 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$724 | \$38,776 | \$ |
| Per Capita Expenditures: | \$598 | \$38,989 | \$ |
| Operating Income (loss): | \$74,659 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 350.27% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$1,241,736 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$2,094 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stark Co Soil And Water Conservation District**

Unit Code: **087/010/17** County: **STARK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$101,659**

Equalized Assessed Valuation: **\$104,411,953**

Population: **6,332**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$78,834**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$52,663 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$8 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$191,435 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$139,127 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$30 | \$667 | \$6 |
| Per Capita Expenditures: | \$22 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$52,308 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 75.45% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$104,971 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$17 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|------------------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$104,478 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: State Park Street Lighting District

Unit Code: 057/020/18 County: MADISON

Fiscal Year End: 9/1/2008

Accounting Method: Cash

Appropriation or Budget: \$11,900

Equalized Assessed Valuation: \$3,268,990

Population: 800

Employees:

Full Time: 3

Part Time:

Salaries Paid: \$900

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$67,292 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$84 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$13,357 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$8,614 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$17 | \$667 | \$6 |
| Per Capita Expenditures: | \$11 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$4,743 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 836.25% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$72,035 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$90 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stephenson Co Soil And Water Conservation District**

Unit Code: **089/010/17** County: **STEPHENSON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$183,367**

Equalized Assessed Valuation: **\$619,030,828**

Population: **47,388**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$66,163**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$158,171 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$3 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$190,316 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$168,044 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$4 | \$667 | \$6 |
| Per Capita Expenditures: | \$4 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$22,272 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 107.38% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$180,443 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$4 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$19,008 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$161,435 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Stickney Public Health District

Unit Code: 016/020/13

County: COOK

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$4,092,200

Equalized Assessed Valuation:

\$1,228,932,725

Population:

38,673

Employees:

Full Time:

42

Part Time:

25

Salaries Paid:

\$1,928,199

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|--------------|-------------|
| Beginning Fund Balance for FY 08: | \$6,787,166 | \$9,961,767 | \$2,054,583 |
| Per Capita Beginning Fund Balance: | \$176 | \$210 | \$26 |
| Revenue Collected During FY 08: | \$3,831,498 | \$8,764,486 | \$3,497,811 |
| Expenditures During FY 08: | \$3,185,973 | \$7,979,053 | \$2,623,965 |
| Per Capita Revenue: | \$99 | \$351 | \$41 |
| Per Capita Expenditures: | \$82 | \$327 | \$35 |
| Revenues over (under) Expenditures: | \$645,525 | \$785,433 | \$330,747 |
| Ratio of Fund Balance to Expenditures: | 233.29% | 180.18% | 87.22% |
| Ending Fund Balance for FY 08: | \$7,432,691 | \$10,842,598 | \$2,219,892 |
| Per Capita Ending Fund Balance: | \$192 | \$235 | \$35 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-------------|-------------|-------------|
| Total Restricted Net Assets: | \$ | \$8,104,275 | \$150,588 |
| Total Unrestricted Net Assets: | \$7,432,691 | \$2,377,666 | \$1,697,705 |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$22,843,837 | \$1,412,047 |
| Per Capita Debt: | \$ | \$154 | \$18 |
| General Obligation Debt over EAV: | 0.00% | 13.08% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$4,482,304 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$27 | \$ |
| Revenue Collected During FY 08: | \$ | \$1,286,760 | \$ |
| Expenditures During FY 08: | \$ | \$1,075,007 | \$ |
| Per Capita Revenue: | \$ | \$8 | \$ |
| Per Capita Expenditures: | \$ | \$7 | \$ |
| Operating Income (loss): | \$ | \$211,753 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 150.89% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$4,720,352 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$29 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Stonington-Prairieton #2 Multi
Township Tax Assessment District**

Unit Code: **011/030/24** County: **CHRISTIAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,619**

Equalized Assessed Valuation: **\$27,000,000**

Population: **1,350**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$21,366 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$16 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$6,357 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$5,075 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$5 | \$667 | \$6 |
| Per Capita Expenditures: | \$4 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,282 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 446.27% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$22,648 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$17 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sugar Creek Cemetery District

Unit Code: 038/020/04

County: Iroquois

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$30,400

Equalized Assessed Valuation:

\$6,138,782

Population:

343

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$14,000

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$22,993 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$67 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$29,279 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$29,431 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$85 | \$667 | \$6 |
| Per Capita Expenditures: | \$86 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$152 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 77.61% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$22,841 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$67 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sugar Grove Water Service District

Unit Code: 045/010/19 County: KANE

Fiscal Year End: 12/31/2008

Accounting Method: Cash

Appropriation or Budget: \$141,460

Equalized Assessed Valuation: \$572,707,639

Population: 11,600

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$57,610 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$5 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$12,686 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$14,146 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$1 | \$667 | \$6 |
| Per Capita Expenditures: | \$1 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$1,460 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 396.93% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$56,150 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$5 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sunbury-Nevada-Esmen #1 Multi
Township Tax Assessment District**

Unit Code: **053/005/24** County: **LIVINGSTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,232**

Equalized Assessed Valuation: **\$25,179,126**

Population: **930**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$8,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$14,830 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$16 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$13,119 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$11,846 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$14 | \$667 | \$6 |
| Per Capita Expenditures: | \$13 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,273 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 135.94% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$16,103 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$17 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Sunnyland Sanitary District

Unit Code: 099/040/16

County: WILL

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$124,180

Equalized Assessed Valuation:

\$

Population:

1,050

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$12,994

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,331,751 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,268 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$111,672 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$109,987 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$106 | \$38,776 | \$ |
| Per Capita Expenditures: | \$105 | \$38,989 | \$ |
| Operating Income (loss): | \$1,685 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 1212.36% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$1,333,436 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$1,270 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Sweb Sanitary District**

Unit Code: **032/010/16**

County: **GRUNDY**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$245,700

Equalized Assessed Valuation:

\$14,236,652

Population:

1,000

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$8,640

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$63,327 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$63 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$18,373 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$16,991 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$18 | \$667 | \$6 |
| Per Capita Expenditures: | \$17 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$1,382 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 564.54% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$95,921 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$96 | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$95,923 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$19,619 | \$9,428,778 | \$ |
| Per Capita Debt: | \$20 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$486,469 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$486 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$92,805 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$122,320 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$93 | \$38,776 | \$ |
| Per Capita Expenditures: | \$122 | \$38,989 | \$ |
| Operating Income (loss): | -\$29,515 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 348.06% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$425,742 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$426 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Taylorville Sanitary District**

Unit Code: **011/010/16** County: **CHRISTIAN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,916,150**

Equalized Assessed Valuation: **\$116,906,310**

Population: **11,386**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$19,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$817,684 | \$9,428,778 | \$ |
| Per Capita Debt: | \$72 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$5,894,550 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$518 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$1,521,985 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$1,139,501 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$134 | \$38,776 | \$ |
| Per Capita Expenditures: | \$100 | \$38,989 | \$ |
| Operating Income (loss): | \$382,484 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 550.86% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$6,277,034 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$551 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tazewell Co Soil And Water Conservation District

Unit Code: 090/010/17 County: TAZEWEILL

Fiscal Year End: 6/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$285,183

Equalized Assessed Valuation: \$2,192,711,771

Population: 131,154

Employees:

Full Time: 2

Part Time:

Salaries Paid: \$70,294

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$324,874 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$2 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$324,722 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$251,591 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$2 | \$667 | \$6 |
| Per Capita Expenditures: | \$2 | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$73,131 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 158.20% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$398,005 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$3 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|----------|---------|
| Total Restricted Net Assets: | \$87,190 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$301,388 | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Texas-Tunbridge Multi Township
Tax Assessment District**

Unit Code: **020/020/24** County: **DEWITT**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,900**

Equalized Assessed Valuation: **\$37,948,283**

Population: **1,817**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$7,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$20,458 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$11 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$5,938 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$9,323 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$3 | \$667 | \$6 |
| Per Capita Expenditures: | \$5 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$3,385 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 183.13% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$17,073 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$9 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Thorn Creek Basin Sanitary District**

Unit Code: **016/020/16** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,848,630**

Equalized Assessed Valuation: **\$1,296,177,488**

Population: **97,493**

Employees:

Full Time: **32**

Part Time: **4**

Salaries Paid: **\$2,560,065**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$5,502,051 | \$9,428,778 | \$ |
| Per Capita Debt: | \$56 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$32,889,300 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$337 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$5,854,111 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$5,724,502 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$60 | \$38,776 | \$ |
| Per Capita Expenditures: | \$59 | \$38,989 | \$ |
| Operating Income (loss): | \$129,609 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 576.80% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$33,018,909 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$339 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Three County Public Water Service District**

Unit Code: **057/030/19** County: **Madison**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$696,011**

Equalized Assessed Valuation: **\$**

Population: **1,097**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$152,971**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$1,543,000 | \$9,428,778 | \$ |
| Per Capita Debt: | \$1,407 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$2,752,370 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$2,509 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$776,222 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$817,959 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$708 | \$38,776 | \$ |
| Per Capita Expenditures: | \$746 | \$38,989 | \$ |
| Operating Income (loss): | -\$41,737 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 331.39% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$2,710,633 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$2,471 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: T-L Rural Water Service District

Unit Code: 072/030/19

County: Peoria

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$618,400

Equalized Assessed Valuation:

\$

Population:

3,250

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$9,056

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$4,389,458 | \$9,428,778 | \$ |
| Per Capita Debt: | \$1,351 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|--------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$1,150,110 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$354 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$728,755 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$595,450 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$224 | \$38,776 | \$ |
| Per Capita Expenditures: | \$183 | \$38,989 | \$ |
| Operating Income (loss): | \$133,305 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 215.54% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$1,283,415 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$395 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tri-City Regional Port District

Unit Code: 057/010/25 County: MADISON

Fiscal Year End: 6/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$6,746,385

Equalized Assessed Valuation: \$300,000

Population: 40,265

Employees:

Full Time: 29

Part Time: 1

Salaries Paid: \$1,280,612

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$2,736,138 | \$9,428,778 | \$ |
| Per Capita Debt: | \$68 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$73,217,947 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$1,818 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$6,960,276 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$8,255,135 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$173 | \$38,776 | \$ |
| Per Capita Expenditures: | \$205 | \$38,989 | \$ |
| Operating Income (loss): | -\$1,294,859 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 871.25% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$71,923,088 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$1,786 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Tri-Township Water Service District

Unit Code: 057/040/19 County: Madison

Fiscal Year End: 4/30/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$731,178

Equalized Assessed Valuation: \$

Population: 1,106

Employees:

Full Time:

Part Time: 10

Salaries Paid: \$37,515

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|--------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$4,838,941 | \$9,428,778 | \$ |
| Per Capita Debt: | \$4,375 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$431,302 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$390 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$729,768 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$758,839 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$660 | \$38,776 | \$ |
| Per Capita Expenditures: | \$686 | \$38,989 | \$ |
| Operating Income (loss): | -\$29,071 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 53.01% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$402,231 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$364 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Union Co Hospital District

Unit Code: 091/010/08

County: UNION

Fiscal Year End:

12/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$79,442

Equalized Assessed Valuation:

\$

Population:

18,191

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$5,769,798 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$317 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$331,752 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$432,171 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$18 | \$667 | \$6 |
| Per Capita Expenditures: | \$24 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$100,419 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 1311.84% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$5,669,379 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$312 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-------------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$5,669,379 | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Union Co Soil And Water Conservation District**

Unit Code: **091/010/17** County: **UNION**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$764,204**

Equalized Assessed Valuation: **\$134,630,154**

Population: **18,293**

Employees:

Full Time: **2**

Part Time: **5**

Salaries Paid: **\$85,162**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-------------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$721,965 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$39 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$388,112 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$767,425 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$21 | \$667 | \$6 |
| Per Capita Expenditures: | \$42 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$379,313 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 44.65% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$342,652 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$19 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|------------------|-----------------|-----------|
| Total Restricted Net Assets: | \$247,834 | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$119,463 | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Union-Watson Multi Township Tax Assessment District**

Unit Code: **025/060/24** County: **EFFINGHAM**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,500**

Equalized Assessed Valuation: **\$42,183,370**

Population: **3,896**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$9,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------------|------------------|-----------------|
| Beginning Fund Balance for FY 08: | \$18,828 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$5 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$9,749 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$11,187 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$3 | \$667 | \$6 |
| Per Capita Expenditures: | \$3 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$1,438 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 155.45% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$17,390 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$4 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|-----------|-----------------|-----------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|-----------|-----------------|-----------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Urbana-Champaign Sanitary District**

Unit Code: **010/020/16** County: **CHAMPAIGN**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$30,416,647**

Equalized Assessed Valuation: **\$**

Population: **125,861**

Employees:

Full Time: **50**

Part Time: **2**

Salaries Paid: **\$2,656,015**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|---------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$ | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$ | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$ | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$ | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$ | \$667 | \$6 |
| Per Capita Expenditures: | \$ | \$352 | \$5 |
| Revenues over (under) Expenditures: | \$ | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 0.00% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$ | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$ | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|---------------------|--------------------|----------------|
| Outstanding Debt for FY 08: | \$52,276,655 | \$9,428,778 | \$ |
| Per Capita Debt: | \$415 | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|---------------------|--------------------|----------------|
| Beginning Retained Earnings for FY 08: | \$12,092,186 | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$96 | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$17,435,781 | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$10,226,973 | \$3,998,740 | \$ |
| Per Capita Revenue: | \$139 | \$38,776 | \$ |
| Per Capita Expenditures: | \$81 | \$38,989 | \$ |
| Operating Income (loss): | \$7,208,808 | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 188.73% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$19,300,994 | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$153 | \$133,267 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Ursa Street Lighting District

Unit Code: 001/010/18 County: ADAMS

Fiscal Year End: 5/14/2008

Accounting Method: Cash

Appropriation or Budget: \$11,530

Equalized Assessed Valuation: \$13,433,997

Population: 1,143

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|----------|-----------|----------|
| Beginning Fund Balance for FY 08: | \$6,028 | \$126,832 | \$19,998 |
| Per Capita Beginning Fund Balance: | \$5 | \$14,148 | \$6 |
| Revenue Collected During FY 08: | \$4,937 | \$82,982 | \$15,058 |
| Expenditures During FY 08: | \$10,090 | \$73,622 | \$14,069 |
| Per Capita Revenue: | \$4 | \$667 | \$6 |
| Per Capita Expenditures: | \$9 | \$352 | \$5 |
| Revenues over (under) Expenditures: | -\$5,153 | \$9,359 | \$603 |
| Ratio of Fund Balance to Expenditures: | 8.67% | 212.95% | 104.25% |
| Ending Fund Balance for FY 08: | \$875 | \$137,922 | \$21,371 |
| Per Capita Ending Fund Balance: | \$1 | \$14,455 | \$7 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$15,912 | \$ |
| Total Unreserved Funds: | \$ | \$24,211 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|----------|---------|
| Total Restricted Net Assets: | \$ | \$12,278 | \$ |
| Total Unrestricted Net Assets: | \$ | \$59,322 | \$ |

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|----------------|-----------------|----------------|
| Outstanding Debt for FY 08: | \$ | \$9,428,778 | \$ |
| Per Capita Debt: | \$ | \$71,678 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.03% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|----------------|-----------------|----------------|
| Beginning Retained Earnings for FY 08: | \$ | \$6,007,818 | \$ |
| Per Capita Beginning Retained Earnings for FY 08: | \$ | \$128,276 | \$ |
| Revenue Collected During FY 08: | \$ | \$4,111,628 | \$ |
| Expenditures During FY 08: | \$ | \$3,998,740 | \$ |
| Per Capita Revenue: | \$ | \$38,776 | \$ |
| Per Capita Expenditures: | \$ | \$38,989 | \$ |
| Operating Income (loss): | \$ | \$112,888 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 136.86% | 0.00% |
| Ending Retained Earnings for FY 08: | \$ | \$6,157,679 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$133,267 | \$ |